

Table 3A
Administration

SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS, FY 2011-12 and 2012-13

Program	BOE Expenditures a/		Non-BOE Expenditures b/		Total Costs	
	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13
County Assessment Standards c/	\$9,027,000	\$8,984,000	\$975,000	\$1,324,000	\$10,002,000	\$10,308,000
State-Assessed Property d/	7,535,000	7,468,000	762,000	1,047,000	8,297,000	8,515,000
Timber Tax	1,588,000	1,469,000	-	-	1,588,000	1,469,000
Sales and Use Tax	378,692,000	398,259,000	21,555,000	25,485,000	400,247,000	423,744,000
Hazardous Substances Tax	4,117,000	3,768,000	-	-	4,117,000	3,768,000
Alcoholic Beverage Tax	2,412,000	2,110,000	208,000	207,000	2,620,000	2,317,000
Tire Recycling Fee	1,395,000	1,445,000	-	-	1,395,000	1,445,000
Cigarette and Tobacco Products Tax	22,076,000	23,686,000	233,000	398,000	22,309,000	24,084,000
Cigarette and Tobacco Products Licensing	7,765,000	8,487,000	81,000	129,000	7,846,000	8,616,000
Transportation Fund Tax e/	23,704,000	22,922,000	-	-	23,704,000	22,922,000
Occupational Lead Poisoning Prevention Fee	744,000	723,000	-	-	744,000	723,000
Integrated Waste Management	443,000	388,000	-	-	443,000	388,000
Underground Storage Tank Fee	2,905,000	2,690,000	-	-	2,905,000	2,690,000
Oil Spill Prevention	244,000	257,000	-	-	244,000	257,000
Energy Resources Surcharge	196,000	260,000	-	-	196,000	260,000
Annual Water Rights Fee	435,000	412,000	-	-	435,000	412,000
Childhood Lead Poisoning Prevention Fee	497,000	393,000	-	-	497,000	393,000
Marine Invasive Species Fee	401,000	287,000	-	-	401,000	287,000
State Responsibility Fire Area Prevention Fee Program	1,115,000	8,048,000	-	-	1,115,000	8,048,000
Emergency Telephone Users Surcharge	1,462,000	1,268,000	-	-	1,462,000	1,268,000
E-Waste Recycling Fee	4,700,000	3,796,000	-	-	4,700,000	3,796,000
Timber Regulation and Forest Restoration Fund	-	1,115,000	-	-	-	1,115,000
Insurance Tax c/	220,000	247,000	19,000	24,000	239,000	271,000
Natural Gas Surcharge	670,000	588,000	-	-	670,000	588,000
Appeals from Other Governmental Programs c/	2,035,000	2,194,000	113,000	139,000	2,148,000	2,333,000
Administration and Support:			-	-	-	-
Distributed to Other Programs f/	-50,249,000	-53,007,000	-	-	-50,249,000	-53,007,000
Non-BOE Programs (Reimbursable) c/	33,000 r/	15,000	-	-	33,000 r/	15,000
Totals	\$474,411,000 r/	\$501,279,000	\$23,946,000	\$28,753,000	\$498,357,000 r/	\$530,032,000
Reimbursements	-136,520,000	-144,643,000	-	-	-136,520,000	-144,643,000
Special Funds	-63,660,000	-69,474,000	-	-	-63,660,000	-69,474,000
Federal Funds	-139,000	-136,000	-	-	-139,000	-136,000
Net Totals, Programs	274,092,000 r/	287,026,000	23,946,000	28,753,000	298,038,000 r/	315,779,000

a. Format conforms to Program Budget presentation.

b. Includes a portion of the cost of operating central agencies that perform services for the BOE; such as offices of the Attorney General, the State Controller, and the State Personnel Board.

c. Costs not associated with BOE revenue generation.

d. Includes the cost of assessing and collecting the private railroad car tax.

e. Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.

f. These administrative costs are already allocated to the above tax programs.

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Table 3B
Administration

REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS TO REVENUES

FROM ASSESSMENTS MADE BY THE BOE, FY 2011-12 and 2012-13

Tax a/	Revenues		Ratio of BOE expenditures to revenues (in percent)		Ratio of total costs to revenues (in percent)	
	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13
Taxes on state-assessed property	\$955,041,000	\$973,826,000	.79	.77	.87	.87
Timber tax	8,061,000	7,855,000	19.70	18.70	19.70	18.70
Sales and use tax	41,196,804,000	44,679,961,000	.92	.89	.97	.95
Alcoholic beverage tax	346,252,000	356,551,000	.70	.59	.76	.65
Cigarette tax	901,157,000	871,533,000	3.31	3.69	3.35	3.75
Motor vehicle fuel taxes b/	5,592,013,000 r/	5,536,122,000	.42 r/	.41	.42 r/	.41
Insurance tax	1,988,859,000	2,063,818,000	.01	.01	.01	.01
Energy resources surcharge	74,163,000	71,673,000	.26 r/	.36	.26 r/	.36
Natural gas surcharge	646,308,000	647,505,000	.10	.09	.10	.09
Emergency telephone users' surcharge	83,313,000	79,152,000	1.75	1.60	1.75	1.60
Hazardous substance taxes and other environmental fee	661,102,000	734,053,000	2.57 r/	3.18	2.57 r/	3.18
Totals and ratios	\$52,453,072,000 r/	\$56,022,049,000	.88	.87	.93	.92

a. Format conforms to Program Budget presentation.

b. Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

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NOTE: Detail may not compute to total due to rounding